IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HON'BLE THE CHIEF JUSTICE MR.H.L.DATTU
&
THE HONOURABLE MR. JUSTICE K.M.JOSEPH

WEDNESDAY, THE 24TH OCTOBER 2007 / 2ND KARTHIKA 1929

ST.Rev..No. 373 of 2003

(ORDER DATED 30-10-2002 IN TA.676/2001 OF KERALA SALES TAX APPELLATE TRIBUNAL, ADDITIONAL BENCH, ERNAKULAM)

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REVISION PETITIONER/APPELLANT:

M/S. PHILIPS CARBON BLACK LTD
FORMERLY M/S CARBON AND CHEMICALS INDIA LTD.
KRISHNASWAMI CROSS ROAD,
ERNAKULAM.

BY ADV. SRI.N.MURALEEDHARAN NAIR

RESPONDENT/RESPONDENT:

STATE OF KERALA.

BY ADV. SPL.GOVERNMENT PLEADER SRI.VINOD CHANDRAN.

THIS SALES TAX REVISION HAVING BEEN FINALLY HEARD ON 24/10/2007, THE COURT ON THE SAME DAY PASSED THE FOLLOWING:

H.L.DATTU, C.J. & K.M.JOSEPH, J.

S.T.Rev.No.373 of 2003

Dated this the 24th day of October, 2007.

O R D E R

H.L.Dattu, C.J.

This revision petition pertains to the assessment year 1995-96. The assessee, being aggrieved by the orders passed by the Sales Tax Appellate Tribunal in T.A.No.676 of 2001 dated 30-10-2002, is before us in this tax revision case.

(2). The assessee has framed the following questions of law for our consideration and decision:

> *"(i). Whether on the facts and in the circumstances of the case the Appellate Tribunal was correct in law in conforming the orders passed by the authorities below that the petitioner is liable to pay interest discarding the benefits contained in the scheme sanctioned by the BIFR and interest is to be paid from 29-06-1997?*
>
> *(ii). Whether on the facts and in the circumstances of the case the Appellate Tribunal has failed to consider the questions of law raised in the Appeal?*

(3). In view of our order passed in O.P.No.22773 of 2001, the questions of law framed by the assessee requires to be answered in negative

and in favour of the Revenue. Accordingly, we pass the following:

ORDER

(I). The revision petition is rejected.

(ii). The questions of law framed by the assessee is answered against the assessee and in favour of the Revenue, by following the observations made by us in the order in O.P.No.22773 of 2001.

Ordered accordingly.

(H.L.DATTU)
CHIEF JUSTICE

(K.M.JOSEPH)
JUDGE

MS